

# FINAL GENERAL FUND BUDGET

Fiscal Year 2016-2017

## General Fund Budget Approval

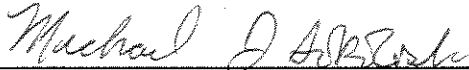
Date of Adoption of the General Fund Budget: 06/15/2016



\_\_\_\_\_  
President of the Board - Original Signature Required

6/15/16

\_\_\_\_\_  
Date



\_\_\_\_\_  
Secretary of the Board - Original Signature Required

6/15/16

\_\_\_\_\_  
Date



\_\_\_\_\_  
Chief School Administrator - Original Signature Required

6/15/16

\_\_\_\_\_  
Date

Michael J Sokoloski

\_\_\_\_\_  
Contact Person

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Extension

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Email Address

**CERTIFICATION OF USE OF PDE-2028  
FOR PUBLIC INSPECTION OF 2016-2017 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

School District Name : Stroudsburg Area SD	County : Monroe	AUN Number : 120456003
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 5/10/16
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DUE DATE: IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE  
FROM 2016-2017 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Stroudsburg Area SD	COUNTY : Montroe	AUN : 120456003
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No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than or equal to the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than or equal to)
Less Than or Equal to \$11,999,999	12.0%
Between \$12,000,000 and \$12,999,999	11.5%
Between \$13,000,000 and \$13,999,999	11.0%
Between \$14,000,000 and \$14,999,999	10.5%
Between \$15,000,000 and \$15,999,999	10.0%
Between \$16,000,000 and \$16,999,999	9.5%
Between \$17,000,000 and \$17,999,999	9.0%
Between \$18,000,000 and \$18,999,999	8.5%
Greater Than or Equal to \$19,000,000	8.0%

Did you raise property taxes in SY 2016-2017 (compared to 2015-2016) ?

Yes  No

If yes, see information below, taken from the 2016-2017 General Fund Budget.

Total Budgeted Expenditures	\$104423408
Ending Unassigned Fund Balance	\$3136959
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.0%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes  No

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT <i>Coona C. Curry</i>	DATE <i>16 June 16</i>
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DUE DATE: AUGUST 15, 2016

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,136,959
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>3,136,959</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	71,201,319
7000 Revenue from State Sources	30,077,089
8000 Revenue from Federal Sources	3,145,000
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>104,423,408</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>107,560,367</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	61,305,403
6112 Interim Real Estate Taxes	90,000
6113 Public Utility Realty Taxes	85,000
6114 Payments in Lieu of Current Taxes - State / Local	35,000
6140 Current Act 511 Taxes - Flat Rate Assessments	76,500
6150 Current Act 511 Taxes - Proportional Assessments	3,525,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	5,161,460
6500 Earnings on Investments	20,592
6700 Revenues from LEA Activities	30,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	614,000
6910 Rentals	25,000
6940 Tuition from Patrons	58,000
6990 Refunds and Other Miscellaneous Revenue	175,364
<b>REVENUE FROM LOCAL SOURCES</b>	<b>71,201,319</b>
<b>REVENUE FROM STATE SOURCES</b>	
7110 Basic Education Funding	13,132,485
7160 Tuition for Orphans Subsidy	250,000
7220 Vocational Education	150,000
7271 Special Education funds for School-Aged Pupils	2,716,437
7310 Transportation (Pupil and Nonpublic/CS)	1,325,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,000,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	100,000
7340 State Property Tax Reduction Allocation	2,661,985
7501 PA Accountability Grants	776,707
7810 State Share of Social Security and Medicare Taxes	1,616,991
7820 State Share of Retirement Contributions	6,347,484
<b>REVENUE FROM STATE SOURCES</b>	<b>30,077,089</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	750,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	165,000
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	40,000
8732 ARRA - Qualified School Construction Bonds (QSCB)	1,980,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	200,000

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	10,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>3,145,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>104,423,408</b>

Act 1 Index (current): 3.1%

Calculation Method:

Number of Decimals For Tax Rate Calculation:

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions

Total Approx. Tax Revenue:

Approx. Tax Levy for Tax Rate Calculation:

Revenue

2

\$61,305,406

\$2,661,985

\$63,967,391

\$69,436,337

Monroe

Total

2015-16 Data

a. Assessed Value

\$424,514,810

\$424,514,810

b. Real Estate Mills

157.3600

I. 2016-17 Data

c. 2014 STEB Market Value

\$2,493,949,133

\$2,493,949,133

d. Assessed Value

\$425,207,190

\$425,207,190

e. Assessed Value of New Constr/ Renov

\$0

\$0

2015-16 Calculations

f. 2015-16 Tax Levy

\$66,801,651

\$66,801,651

(a \* b)

2016-17 Calculations

g. Percent of Total Market Value

100.00000%

100.00000%

II.

h. Rebalanced 2015-16 Tax Levy

\$66,801,651

\$66,801,651

(f Total \* g)

i. Base Mills Subject to Index

157.3600

(h / a \* 1000) if no reassessment

(h / (d-e) \* 1000) if reassessment

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage

91.80981%

91.80981%

k. Tax Levy Needed

\$69,436,337

\$69,436,337

(Approx. Tax Levy \* g)

I. 2016-17 Real Estate Tax Rate

163.3000

(k / d \* 1000)

III.

m. Tax Levy Generated by Mills

\$69,436,334

\$69,436,334

(l / 1000 \* d)

n. Tax Levy minus Tax Relief for Homestead Exclusions

\$66,774,349

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills

\$61,305,403

(n \* Est. Pct. Collection)

Act 1 Index (current): 3.1%

Calculation Method:

Number of Decimals For Tax Rate Calculation:

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions

Total Approx. Tax Revenue:

Approx. Tax Levy for Tax Rate Calculation:

Revenue  
2  
\$61,305,406  
\$2,661,985  
\$63,967,391  
\$69,436,337  
Monroe

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	162.2381	
q. Mills In Excess of Index (If (l > p), (l - p))	1.0619	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$68,984,807	\$68,984,807
IV. s. Millage Rate within Index? (If l > p Then No)	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$451,527	\$451,527
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$414,546	\$414,546

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$2,208	
Number of Homestead/Farmstead Properties	7386	7386
Median Assessed Value of Homestead Properties		\$26,320



Act 1 Index (current): 3.1%

Calculation Method:

Number of Decimals For Tax Rate Calculation:

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions

Total Approx. Tax Revenue:

Approx. Tax Levy for Tax Rate Calculation:

Revenue  
2  
\$61,305,406  
\$2,661,985  
\$63,967,391  
\$69,436,337  
Monroe

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,661,985	Lowering RE Tax Rate	\$0	\$2,661,985
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$2,661,985</b>

CODE

6111 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
Monroe	425,207,190	163.3000	69,436,334			91.80981%	
<b>Totals:</b>	<b>425,207,190</b>		<b>69,436,334</b>	<b>2,661,985</b>	<b>66,774,349</b>	<b>91.80981%</b>	<b>61,305,403</b>

	Rate			Estimated Revenue
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00			0
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	76,500	76,500
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0	0
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>			<b>76,500</b>	<b>76,500</b>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	3,075,000	3,075,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	450,000	450,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156 Current Act 511 Mechanical Device Taxes -- Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0
<b>Total Current Act 511 Taxes – Proportional Assessments</b>			<b>3,525,000</b>	<b>3,525,000</b>
<b>Total Act 511, Current Taxes</b>				<b>3,601,500</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>2,493,949,133</b>	<b>12</b>	<b>29,927,390</b>
		<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2015-16 (Rebalanced)	2016-17				2015-16 (Rebalanced)	2016-17		
6111	<u>Current Real Estate Taxes</u> Monroe	157.3600	163.3000	3.78%	No	3.1%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>					3.1%				
6141	Current Act 511 Per Capita Taxes					3.1%				
6142	Current Act 511 Occupation Taxes - Flat Rate					3.1%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.1%				
6144	Current Act 511 Trailer Taxes					3.1%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					3.1%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					3.1%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments <u>Current Act 511 Taxes – Proportional Assessments</u>					3.1%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.1%				
6152	Current Act 511 Occupation Taxes					3.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.1%				
6154	Current Act 511 Amusement Taxes					3.1%				
6155	Current Act 511 Business Privilege Taxes					3.1%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					3.1%				
6157	Current Act 511 Mercantile Taxes					3.1%				
6159	Current Act 511 Taxes, Other Proportional Assessments					3.1%				

LEA : 120456003 Stroudsburg Area SD

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	45,519,256
1200 Special Programs - Elementary / Secondary	12,743,201
1300 Vocational Education	1,477,500
1400 Other Instructional Programs - Elementary / Secondary	778,773
1500 Nonpublic School Programs	800
<b>Total Instruction</b>	<b>60,519,530</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	2,935,454
2200 Support Services - Instructional Staff	1,520,390
2300 Support Services - Administration	6,179,561
2400 Support Services - Pupil Health	1,100,867
2500 Support Services - Business	744,087
2600 Operation and Maintenance of Plant Services	10,089,980
2700 Student Transportation Services	4,677,891
2800 Support Services - Central	794,391
2900 Other Support Services	36,500
<b>Total Support Services</b>	<b>28,079,121</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,390,007
<b>Total Operation of Non-Instructional Services</b>	<b>1,390,007</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	14,434,750
<b>Total Other Expenditures and Financing Uses</b>	<b>14,434,750</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>104,423,408</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	23,793,079
200 Personnel Services - Employee Benefits	16,503,827
300 Purchased Professional and Technical Services	49,000
400 Purchased Property Services	360,350
500 Other Purchased Services	3,438,000
600 Supplies	985,000
700 Property	387,500
800 Other Objects	2,500
<b>Total Regular Programs - Elementary / Secondary</b>	<b>45,519,256</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	5,431,167
200 Personnel Services - Employee Benefits	4,194,341
300 Purchased Professional and Technical Services	2,954,143
400 Purchased Property Services	7,250
500 Other Purchased Services	92,300
600 Supplies	63,000
800 Other Objects	1,000
<b>Total Special Programs - Elementary / Secondary</b>	<b>12,743,201</b>
<b>1300 Vocational Education</b>	
500 Other Purchased Services	1,477,500
<b>Total Vocational Education</b>	<b>1,477,500</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	200,000
200 Personnel Services - Employee Benefits	77,273
300 Purchased Professional and Technical Services	327,500
500 Other Purchased Services	153,500
600 Supplies	20,500
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>778,773</b>
<b>1500 Nonpublic School Programs</b>	
300 Purchased Professional and Technical Services	800
<b>Total Nonpublic School Programs</b>	<b>800</b>
<b>Total Instruction</b>	<b>60,519,530</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	1,732,518
200 Personnel Services - Employee Benefits	1,129,436
300 Purchased Professional and Technical Services	58,500
600 Supplies	15,000
<b>Total Support Services - Students</b>	<b>2,935,454</b>
<b>2200 Support Services - Instructional Staff</b>	

<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	808,877
200 Personnel Services - Employee Benefits	573,413
300 Purchased Professional and Technical Services	19,750
400 Purchased Property Services	8,750
500 Other Purchased Services	4,600
600 Supplies	102,700
800 Other Objects	2,300
<b>Total Support Services - Instructional Staff</b>	<b>1,520,390</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	2,977,599
200 Personnel Services - Employee Benefits	2,103,812
300 Purchased Professional and Technical Services	714,200
400 Purchased Property Services	600
500 Other Purchased Services	132,850
600 Supplies	220,000
800 Other Objects	30,500
<b>Total Support Services - Administration</b>	<b>6,179,561</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	443,546
200 Personnel Services - Employee Benefits	376,771
300 Purchased Professional and Technical Services	259,000
400 Purchased Property Services	500
500 Other Purchased Services	400
600 Supplies	19,000
700 Property	1,000
800 Other Objects	650
<b>Total Support Services - Pupil Health</b>	<b>1,100,867</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	398,273
200 Personnel Services - Employee Benefits	282,464
300 Purchased Professional and Technical Services	15,500
400 Purchased Property Services	20,000
500 Other Purchased Services	19,450
600 Supplies	8,000
800 Other Objects	400
<b>Total Support Services - Business</b>	<b>744,087</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	3,855,314
200 Personnel Services - Employee Benefits	3,283,831
300 Purchased Professional and Technical Services	184,500
400 Purchased Property Services	1,345,060
500 Other Purchased Services	289,900
600 Supplies	985,000
700 Property	145,875
800 Other Objects	500

<u>Description</u>	<u>Amount</u>
<b>Total Operation and Maintenance of Plant Services</b>	<b>10,089,980</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	1,731,679
200 Personnel Services - Employee Benefits	1,870,787
300 Purchased Professional and Technical Services	3,500
400 Purchased Property Services	27,000
500 Other Purchased Services	124,850
600 Supplies	920,000
800 Other Objects	75
<b>Total Student Transportation Services</b>	<b>4,677,891</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	219,366
200 Personnel Services - Employee Benefits	188,325
300 Purchased Professional and Technical Services	3,000
400 Purchased Property Services	61,200
500 Other Purchased Services	32,000
600 Supplies	180,000
700 Property	110,000
800 Other Objects	500
<b>Total Support Services - Central</b>	<b>794,391</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	36,500
<b>Total Other Support Services</b>	<b>36,500</b>
<b>Total Support Services</b>	<b>28,079,121</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	682,869
200 Personnel Services - Employee Benefits	417,638
300 Purchased Professional and Technical Services	36,500
400 Purchased Property Services	38,000
500 Other Purchased Services	97,500
600 Supplies	69,000
700 Property	38,000
800 Other Objects	10,500
<b>Total Student Activities</b>	<b>1,390,007</b>
<b>Total Operation of Non-Instructional Services</b>	<b>1,390,007</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	6,862,750
900 Other Uses of Funds	7,572,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>14,434,750</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>14,434,750</b>
<b>TOTAL EXPENDITURES</b>	<b>104,423,408</b>

**Cash and Short-Term Investments**

	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
General Fund	12,500,000	12,500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	500,000	500,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	940,000	640,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	400,000	400,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund	127,500	127,500
Pension Trust Fund		
Activity Fund		
Other Agency Fund	500,000	500,000
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>14,967,500</b>	<b>14,667,500</b>

**Long-Term Investments**

	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		



Long-Term Investments

06/30/2016 Estimate

06/30/2017 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

14,967,500

14,667,500

<u>Long-Term Indebtedness</u>	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	90,727,158	83,457,158
0520 Extended-Term Financing Agreements Payable	48,413,000	46,685,000
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	2,776,894	2,952,103
0550 Authority Lease Obligations	173,668	173,624
0560 Other Post-Employment Benefits (OPEB)	3,960,484	4,400,000
0599 Other Long-Term Liabilities	137,430,126	139,850,085
<b>Total General Fund</b>	<b>\$283,481,330</b>	<b>\$277,517,970</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
<b>Total Public Purpose (Expendable) Trust Fund</b>		
<b>Other Comptroller-Approved Special Revenue Funds</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
<b>Capital Reserve Fund - \$ 690, \$1850</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

**Long-Term Indebtedness**

06/30/2016 Estimate

06/30/2017 Projection

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

**Total Capital Reserve Fund - \$ 690, \$1850**

**Capital Reserve Fund - \$ 1431**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

**Total Capital Reserve Fund - \$ 1431**

**Other Capital Projects Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

**Total Other Capital Projects Fund**

**Debt Service Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

**Total Debt Service Fund**

**Food Service / Cafeteria Operations Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations

**Long-Term Indebtedness**

**06/30/2016 Estimate**

**06/30/2017 Projection**

0560 Other Post-Employment Benefits (OPEB)

0599 Other Long-Term Liabilities

**Total Food Service / Cafeteria Operations Fund**

**Child Care Operations Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Long-Term Liabilities

**Total Child Care Operations Fund**

**Other Enterprise Funds**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Long-Term Liabilities

**Total Other Enterprise Funds**

**Internal Service Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Long-Term Liabilities

**Total Internal Service Fund**

**Private Purpose Trust Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Long-Term Liabilities

**Total Private Purpose Trust Fund**

**Long-Term Indebtedness**

**06/30/2016 Estimate**

**06/30/2017 Projection**

**Investment Trust Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

**Total Investment Trust Fund**

**Pension Trust Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

**Total Pension Trust Fund**

**Activity Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

**Total Activity Fund**

**Other Agency Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

**Total Other Agency Fund**

**Permanent Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable

Long-Term Indebtedness

06/30/2016 Estimate

06/30/2017 Projection

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

<u>Total Permanent Fund</u>		
<b>Total Long-Term Indebtedness</b>	<b>\$283,481,330</b>	<b>\$277,517,970</b>

<u>Short-Term Payables</u>	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
General Fund	2,375,812	2,375,812
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 890, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	237,481	237,481
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
<b>Total Short-Term Payables</b>	<b>\$2,613,293</b>	<b>\$2,613,293</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$286,094,623</b>	<b>\$280,131,263</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,136,959
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$3,136,959</b>

5900 Budgetary Reserve

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<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$3,136,959</b>
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